FISCAL NOTE

HB 2032 - SB 2223

January 26, 2000

SUMMARY OF BILL: Specifies that a grave marker or tombstone affixed to the ground at a burial site or cemetery shall be considered a "fixture" under Tennessee law.

ESTIMATED FISCAL IMPACT:

Increase Local Govt. Revenues - Not Significant

To the extent individuals choose to record this fixture with the register of deeds the local government will experience an increase in revenues from the fixture filing fees. Such an increase is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

James a. Lavenge